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To:

Cc:

Subject: RE: IRC § 6228(b)(2)(A)(ii)

The bolded language refers to the taxable year "to which such part of such request relates." This is confirmed by section 6231(b)(1)(b) which provides that the "the partnership items of a partner for a taxable year shall become nonpartnership items as of the date . . . the partner files suit under section 6228(b)." So all of his items convert for that year.